

**Exhibit B**

Expert Notice of Thomas Bishop

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA :  
: 22 Cr. 673 (LAK)  
v. :  
: SAMUEL BANKMAN-FRIED, :  
: Defendant. :  
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**EXPERT WITNESS DISCLOSURE FOR  
THOMAS E. BISHOP**

I. Background & Qualifications

1. I am the President of Tom Bishop & Associates LLC, a consulting firm providing forensic accounting, litigation and investigative support to attorneys and their clients, including municipalities, internal and external counsel, senior management and boards of directors.
2. I have over 30 years of tax, financial investigative, law enforcement and private sector consulting experience.
3. I have a Bachelor of Science in Accounting from Penn State University. I am also a Certified Fraud Examiner and an IRS Enrolled Agent.
4. Before founding my present firm, I was a managing director in the forensics practice at a Top 10 U.S. accounting firm. Prior to that, I worked at another Top 10 U.S. accounting firm. I also spent over two decades with the Internal Revenue Service's Criminal Investigation division, where I provided executive-level leadership to their largest field office. I directed numerous, high profile, sensitive and complex criminal investigations involving voluntary disclosures, offshore banking related crimes, tax evasion, money laundering, Ponzi schemes and anti-trust related financial crimes.
5. Bishop Appendix A contains my resume, which includes a list of all cases in the previous four years where I have testified as an expert at trial or by deposition. I have not authored any publications in the previous ten years.
6. I have no financial interest in the outcome of this case. I am being compensated for my time and services on an hourly basis at the billing rate of \$400 per hour. My compensation in this case is not in any way contingent or based on the opinions presented herein or on the outcome of these legal proceedings.

II. Scope and Summary of Opinions

If called as a witness, I may testify to the following opinions and issues:

7. Calculations of financial figures and metrics (e.g., net asset value) for FTX Trading Ltd, Alameda Research LLC and other entities based on publicly available information or records produced in the above-captioned matter.
8. Rebuttal of calculations of financial figures and metrics presented by the Government through, without limitation, expert disclosures or at trial.

III. Basis of Opinions

9. My opinions offered herein are based on my own academic and professional education, training, and knowledge regarding financial statements and accounting, which I have developed over the course of my career. Additionally, my opinions are based on publicly available documents and records produced in discovery in this case, including, but not limited to, balance sheets for Alameda Research LLC.

Respectfully submitted,



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Thomas E. Bishop

## THOMAS E. BISHOP, CFE, EA

Mr. Bishop is a former (retired) IRS Special Agent, a Certified Fraud Examiner, an Enrolled Agent certified to practice before the IRS, and eligible to receive NYS Court appointments. He specializes in investigative, forensic accounting, and litigation support, for public and private sector clients. He focuses predominantly on tax advocacy and controversy and white-collar litigation consulting services to attorneys with clients involved in civil and criminal matters. Mr. Bishop has over 30 years of combined federal law enforcement and private sector experience and recently established his firm, Tom Bishop & Associates LLC.

### **Industry Involvement**

Tom frequently lectures and presents on federal criminal tax and white-collar investigative matters, as well as international tax administration, offshore banking and the IRS Voluntary Disclosure Program to industry organizations. These organizations include the American Bar Association; New York City Bar Association; Nassau County Bar Association; Suffolk County Bar Association; New York State Society of CPAs; the Florida International Bankers Association; and the Practising Law Institute.

### **Education**

- Bachelor of Science, Accounting – Penn State University 1990

### **Employment Background & Experience**

- President, Tom Bishop & Associates LLC, East Islip, NY, with a focus on tax controversy and advocacy, white collar litigation support and forensic accounting services. (Established December 2022)
- Managing Director, BDO USA, LLP, New York, NY, concentrating on forensic investigation, tax controversy, investigative and litigation support. (March 2021 to December 2022)
- Director, Baker Tilly US, LLP, New York, NY, concentrating in tax controversy, investigative and litigation support. (January 2017- March 2021)
- Director, International Field Operations, IRS Criminal Investigation (IRS CI), Washington DC. Senior IRS CI official responsible for the oversight of all IRS CI international investigative activities involving countries in the western hemisphere. (2016). The IRS CI Executive in charge of the “Panama Papers” investigation. Retired in good standing on December 31, 2016.

- Assistant Special Agent in Charge, IRS Criminal Investigation, New York, NY, Responsible for all regional field operations, including the investigative, administrative and HR matters for NYC, Long Island, and Western New York, covering four federal judicial districts. (2012 – 2016). Headed the IRS International Financial Fraud Task Force, responsible for the investigations of over a dozen Swiss, Lichtenstein, and Caribbean financial institutions, as well as the recovery of over \$1 Billion in taxes, penalties and forfeitures to the US Government.
- Supervisory Special Agent, IRS Criminal Investigation, New York, NY. Front line supervisor responsible for daily investigative activities ten IRS CI special agents. Provide direct oversight and guidance to team members related to complex financial investigations including tax evasion/fraud, money laundering, public corruption and construction related financial frauds. (2005 – 2012)
- Special Agent, IRS Criminal Investigation, New York, NY. Conducted complex financial investigations involving violations of the Internal Revenue Code and related financial crimes including money laundering and Bank Secrecy Act violations. Testified before grand jury and in jury trials. Collaborated with the United States Attorney's office and the Department of Justice, Tax Division. (1991 – 2005)

#### **Trial Testimony for the Government**

- US District Court, Eastern District of NY & Southern District of NY
  - *US v. Meneilly, et al.*
  - *US v. Isernio, et al.*
  - *US v. Friemann*

#### **Trial Testimony for the Defense**

- *US v. Wedd, et al.* (SDNY – April 2017, August 2017 and November 2017)
- *US v. Gyetvay* (Middle District of Florida, March 2023)
- *US v. Khwaja* (EDNY - April 2023)

#### **Civil Testimony**

- Deposition, Superior Court, Mecklenburg, *North Carolina Kixsports, LLC v. Ryan Munn, Tyler Vaughn* (17-CVS-16373) (July 2019)

#### **Professional Activities**

- Mr. Bishop is Certified Fraud Examiner (CFE) and a member of the Association of Certified Fraud Examiners.
- IRS Enrolled Agent (EA) (December 2016 – present)
- NYS Unified Court System Appointment Eligible – Accountant